IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 305 OF 2002

The Director of Income Tax,
(International Taxation), Mumbai .. Appellant

v/s.

Shri Laxman J. Ramsinghani .. Respondent

Mr.K.R.Chaudhary i/by Mr.H.D.Rathod for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 17th August, 2004

P.C.

Heard.

2. The Tribunal observed thus-

> "We are of the opinion that the assessee has made the investment towards acquisition of Flat at NCPA within the specified period which was rightly allowed by the A.O. The assessment order, therefore, could not be held as erroneous or prejudicial to the interest of the revenue."

3. The aforesaid view of the Tribunal cannot be faulted. No substantial question of law arises in this appeal. Dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)